



## Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact [support@jstor.org](mailto:support@jstor.org).

cited by the Vermont Court, in this connection, it does not appear who was to receive the proceeds and in two of them there were additional facts negating fraud. Possibly, it is inferable from the opinions in the above mentioned decisions of the United States Supreme Court, that it would hold on general principles that the transaction in the principal case was fraudulent. The states are about evenly divided upon this question, holding on one side that such mortgages are conclusively fraudulent and on the other that the question is one of fact and good faith. The latter doctrine seems to be the sound one and among the courts holding to it are the United States Supreme Court and the Vermont Supreme Court. For classification of states and discussion of the question, see Note to *Ephraim v. Kelleher* (Wash.) 18. L. R. A. 604; note to *Peabody v. Landon* (Vt.) 15 Am. St. Rep. 912; JONES ON CHATTEL MORTGAGES (4th ed.) §§ 415, 379-425. The decision in the principal case seems to be sound on principle. It might be urged, however, that inasmuch as the sales were wholly for the mortgagor's benefit, and the mortgage was wholly inoperative as to after-acquired goods, unless possession was taken in time, as against creditors, the mortgaged stock would be continually decreasing and the mortgagee would derive no practical benefit from the transaction; this, it might be insisted, was primarily a fraudulent arrangement to enable the mortgagor to continue as theretofore in full control of the property and business and to hold the agreement as a shield against the attacks of unsecured creditors. *Pabst Brewing Co. v. Butchart*, 67 Minn. 191, 64 Am. St. Rep. 408; *Bergman v. Jones*, 10 N. Dak. 520, 88 N. W. 284, 88 Am. St. Rep. 739 and note thereto; and *Brinker v. Ashenfelter, et al* (1901),—Neb.—95 N. W. 1124 in which last case an agreement identical with that in the principal case was held fraudulent as a matter of law. See the following recent decisions, *Atchison Saddlery Co. v. Gray*—Kan.—65 Pac. 987; *Williams v. Mitchell*—Kan.—58 Pac. 1025; *Roden, et al, v. Norton, et al*,—Ala.—29 South. 637; *Burford, et al v. First National Bank, of Lafayette, et al*,—Ind.—66 N. E. 78; *State, ex rel Kennan, v. Fidelity Dep. Co.*—Mo.—67 S. W. 958.

CONSTITUTIONAL LAW—DUE PROCESS AT LAW—FORFEITURE OF LANDS FOR FAILURE TO PAY TAXES.—An act providing that on failure to pay back taxes on swamp lands at a certain date they should be forfeited and vested in the state board of education and that no "suit, action, proceeding, order, decree, or judicial determination shall be necessary to such forfeiture," *Held*, unconstitutional, as depriving an owner of property without sanction by the "law of the land." *Parish v. East Coast Cedar Co.* (1903),—N. C.—, 45 S. E. Rep. 768.

As to whether a state can declare a forfeiture of lands of an owner based on default in payment of taxes without judicial finding, is unsettled and there is a conflict upon the question. The courts of Mississippi and of Minnesota have each denied such a power. *Griffin v. Mixon*, 38 Miss. 424; *Hill v. Lund*, 13 Minn. 451. On the other hand, the courts of Virginia and West Virginia have affirmed it. *Usher v. Bride*, 15 Grat. 190; *State v. Sponaugle*, 45 W. Va. 415. But there is no direct authority that non-payment of taxes at a certain time ipso facto will vest the land in the state or some other designated body. Whatever may be the expression occurring in certain decisions, this has been left in doubt by the Supreme Court of the United States. Such a right has been declared "impossible." COOLEY ON TAXATION (3rd ed.) 863.

CONSTITUTIONAL LAW—LOCAL OPTION LAW—USE OF LIQUORS IN RELIGIOUS WORSHIP—DISCRIMINATION.—The Bill of Rights, Art. 1 § 6, forbids any interference with the rights of conscience and matters of religion, or giving